

Chartered The Canadian **A**ccountant

Volume 56

January to June 1950

THE DOMINION ASSOCIATION OF CHARTERED ACCOUNTANTS
10 ADELAIDE STREET EAST

TORONTO 1, ONT.

299080

Volume 56

INDEX

TOPICS	PAGE
The Accountant in the Welfare State, by Douglas D. Irwin, B.A., C.A.	157
Accounting and Auditing Research Committee Bulletin No. 4	29
Accounting and Auditing Research in Canada, by C. L. King, B.Com., C.A.	22
Accounting for Exploration and Development of Metalliferous Mines, by C. R. Elliott, C.A.	253
Accounting for a Wholesale Distributor of Newspapers and Magazines, by Morris Goodman, C.A. and Bernard Goodman, C.A.	3
Accounting Problems Arising from Devaluation of Foreign Currencies	1
Administration of Income Tax, by V. W. T. Scully, C.M.G., F.C.A.	151
American Institute Annual Meeting	120
La Banque au Canada, par Louis-J. Trottier, C.A.	55
Bulletin No. 23 (Revised) of the American Institute of Accountants	84
Confirmation of Accounts Receivable and Observation of Physical Stocktaking...	222
Controllership, by Frank S. Capon, C.A.	77
Correspondence between Students	100
Cost Accounting, by Harry E. Clayton, C.A.	215
Current Reading	49
Depreciation, by C. A. Ashley, B.Com., F.C.A.	172
The Depreciation Regulations: A Protest	47
Diminishing Balance Depreciation, by Kenneth F. Byrd, M.A., B.Sc. (Econ.), A.C.A.	63
Diminishing Balance Depreciation under the Income Tax Act, by A. W. Gilmour, C.A., F.C.I.S.	273
Examinations	1
Examination Results, 1949	32'
Executive Committee Mid-year Meeting	47
Examinations Time-table of Spring 1950 Final Uniform Examinations	49
The Expanding Responsibilities of the Public Accountant, by L. N. Buzzell, C.A.	69
48th Annual Meeting	251
To Incorporate or not to Incorporate, by J. A. McColl, C.A.	121
Internal Control and Internal Auditing, by T. Reginald Cloake, C.P.A.	163
Letters from Readers	31, 118, 221
A Letter to the Minister of Finance	51
The LIFO Method of Inventory Valuation, by R. M. Parkinson, M.B.E., C.A.	206
Logarithms Again	99
Manitoba	251
Mining Company Balance Sheet, by L. J. Smith, F.C.A.	267
Obituaries	76, 135, 285

	PAGE
Order and Invoicing Procedure, by R. A. Hicks, C.A.	115
Payroll Procedures, by R. L. B. Joynt, C.A.	111
The Principles of Office Efficiency, by G. T. R. Plummer, C.A.	101
Professional Notes28, 86, 134, 198, 231, 286	
The Public Accountancy Act of Ontario199, 233	
Public Moneys, by Montagu Clements, C.A., A.C.I.S.	201
Recent Books62, 284	
Recommendations on the Income Tax Act175	
A Revolution in Conventional Bookkeeping, by H. B. Halliday, C.A.	105
Running with a Pack149	
Saving Time and Money in the Office100	
Sick Companies, by L. N. Buzzell, C.A.	167
The Source and Application of Funds Statement, by J. D. Campbell, C.A.	127
Speaking of Ostriches99	
The Students' Department, by J. E. Smyth, C.A.38, 88, 136, 189, 240,	287
Tacit Connivance150	
Uniform Terminology, by J. R. M. Wilson, F.C.A.	25

CONTRIBUTORS

Ashley, C.A., B.Com., F.C.A., <i>Depreciation</i>	172
Buzzell, L. N., C.A., <i>The Expanding Responsibilities of the Public Accountant,</i> <i>Sick Companies</i>	69 167
Byrd, Kenneth F., M.A., B.Sc. (Econ.), A.C.A., <i>Diminishing Balance Depreciation: A Long Step Backwards</i>	63
Campbell, J. D., C.A., <i>The Source and Application of Funds Statement</i>	127
Capon, Frank S., C.A., <i>Controllershship</i>	77
Clayton, Harry E., C.A., <i>Cost Accounting</i>	215
Clements, Montagu, C.A., A.C.I.S., <i>Public Moneys</i>	201
Cloake, T. Reginald, C.P.A., <i>Internal Control and Internal Auditing</i>	163
Elliott, C. R., C.A., <i>Accounting for Exploration and Development of</i> <i>Metalliferous Mines</i>	253
Gilmour, A. W., C.A., <i>Depreciation</i>	273
Goodman, Morris and Bernard, Chartered Accountants, <i>Accounting for a Wholesale Distributor of Newspapers and Magazines</i>	3
Halliday, H. B., C.A., <i>A Revolution in Conventional Bookkeeping</i>	105
Hicks, R. A., C.A., <i>Order and Invoicing Procedure</i>	115
Irwin, Douglas D., B.A., C.A., <i>The Accountant in the Welfare State</i>	157
Joynt, R. L. B., C.A., <i>Payroll Procedures</i>	111
King, C. L., B.Com., C.A., <i>Accounting and Auditing Research in Canada</i>	22
McColl, J. A., C.A., <i>To Incorporate or not to Incorporate</i>	121
Parkinson, R. M., M.B.E., C.A., <i>The LIFO Method of Inventory Valuation</i>	206
Plummer, G. T. R., C.A., <i>The Principles of Office Efficiency</i>	101
Scully, V. W. T., C.M.G., F.C.A., <i>Administration of Income Tax</i>	151
Smith, Lancelot J., F.C.A., <i>Mining Company Balance Sheet</i>	267
Smyth, J. E., C.A., <i>Students' Department</i>38, 88, 136, 198, 240, 287	
Trotter, Louis-J., C.A., <i>La Banque au Canada</i>	55
Wilson, J. R. M., F.C.A., <i>Uniform Terminology</i>	25



